



December 30, 2010

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004-1408
Attn: Claims Administration

Re: Lehman Brothers Holdings Inc.
Case No. 08-13555 (JMP) (Jointly Administered)
Claim No. 12036

Dear Sir or Madame,

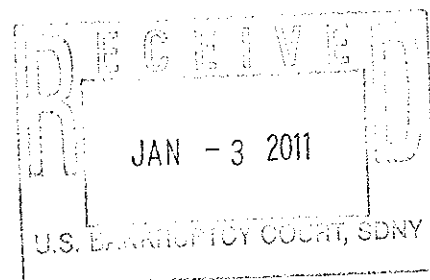
Enclosed please find one original and one courtesy copy of (1) the Notice of Transfer of Claim Other Than For Security under Rule 3001(e)(2) of the Federal Rules of Bankruptcy Procedure and (2) the Form of Evidence of Transfer of Claim with respect to the transfer of the above claim from DKR Ibex Holding Fund Ltd. to DKR Capital Partners L.P.

Please do not hesitate to contact the undersigned at 203-324-8405 if you have any questions or need further information.

Sincerely,

A handwritten signature in cursive script, reading "Antonio Peguero, Jr.", written in dark ink.

Antonio Peguero, Jr.
General Counsel
DKR Capital Partners L.P.



B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT

Southern District of New York

In re Lehman Brothers Holdings Inc., et al.,

Case No. 08-13555 (JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

DKR Capital Partners L.P.

Name of Transferee

DKR Ibex Holding Fund Ltd.

Name of Transferor

Name and Address where notices to transferee should be sent:

DKR Capital Partners LP- Attn: Nan Swan
1281 East Main St., Stamford CT 06902

Court Claim # (if known): 12036

Amount of Claim: \$175,939.73

Date Claim Filed: 09/10/2009

Phone: 203-324-8480

Last Four Digits of Acct #: _____

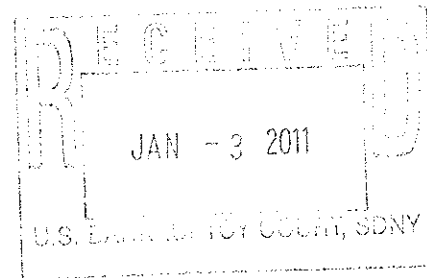
Phone: 203-324-8480

Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____



I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: _____

Transferee/Transferee's Agent

Nan Swan Vice President

Date: 12/30/2010

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

Form of Evidence of Transfer of Claim

To: United States Bankruptcy Court for the
Southern District of New York ("Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. ("Debtor")
Case No. 08-13555 (JMP) (Jointly Administered)

Claim No. 12036

DKR IBEX HOLDING FUND LTD. ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

DKR CAPITAL PARTNERS L.P.
1281 East Main Street
Stamford, CT 06902
Attn: Nan Swan
Phone: 203-324-8480

its successors and assigns ("Buyer"), all right, title and interest in and to the claim of Seller docketed as Claim No. 12036 against Debtor (the "Claim") in the Bankruptcy Court.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Buyer.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed this 30th day of December, 2010.

DKR IBEX HOLDING FUND LTD.

By: 

Nan Swan
Director

DKR CAPITAL PARTNERS L.P.

By: 

Nan Swan
Authorized Signatory